

**DISTRICT ATTORNEY
THIRTY-FIFTH JUDICIAL DISTRICT**

**ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2007**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7/30/08

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June 9, 2008

Independent Accountants' Report

To the District Attorney
State of Louisiana
Thirty-Fifth Judicial District

We have audited the accompanying basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney's Office for the Thirty Fifth Judicial District, as of and for the year ended December 31, 2007, which collectively comprise the Office's basic financial statements as listed in the table of contents. These basic financial statements are the responsibility of the management of the District Attorney's Office. Our responsibility is to express an opinion on these basic financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and aggregate remaining fund information of the District Attorney's Office, as of December 31, 2007, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis and budgetary comparison information listed in the accompanying table of contents are not a required part of the financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding

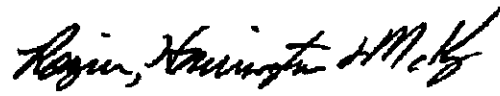
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*District Attorney
Thirty-Fifth Judicial District
June 9, 2008
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the methods of measurement and presentation of the required supplemental information. However, we did not audit the information and express no opinion on it.

In accordance with *Government Auditing Standards*, we have also issued a report dated June 9, 2008, on our consideration of the internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.



ROZIER, HARRINGTON & MCKAY
Certified Public Accountants

DISTRICT ATTORNEY'S OFFICE THIRTY-FIFTH JUDICIAL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2007

This section of annual financial report presents our discussion and analysis of the Office's financial performance during the fiscal year ended December 31, 2007, along with certain comparative information for the previous year.

OVERVIEW OF FINANCIAL STATEMENTS

The basic financial statements include government-wide financial statements and fund financial statements. These two types of financial statements present the Office's financial position and results of operations from differing perspectives which are described as follows:

Government –Wide Financial Statements

The government-wide financial statements report information about the Office as a whole using accounting methods similar to those used by private-sector companies. These report all revenues and expenses regardless of when cash is received or paid. Furthermore, the government-wide statements include all of the Office's assets and all of the Office's liabilities. All of the Office's activities are classified as governmental activities in the government-wide financial statements. The governmental activities are financed primarily by grants, fines and various fees.

Fund Financial Statements

Fund financial statements provide detailed information regarding the Office's most significant activities and are not intended to provide information for the Office as a whole. Funds are accounting devices that are used to account for specific sources of funds. All of the Office's funds are Governmental Funds. These funds are used to account for essentially the same functions that are reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, the governmental fund use a modified accrual basis of accounting that provides a short-term view of the Office's finances. Assets reported by governmental funds are limited to amounts that are available for current needs. In addition, liabilities are limited to amounts that are expected to be paid from currently available assets.

FINANCIAL ANALYSIS OF THE OFFICE AS A WHOLE

A comparative analysis of the government-wide Statement of Net Assets is presented as follows:

DISTRICT ATTORNEY'S OFFICE

THIRTY-FIFTH JUDICIAL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2007

	For the Year Ended December 31,	
	2007	2006
<u>Assets:</u>		
Cash	\$ 209,435	\$ 194,937
Receivables	34,483	40,130
Depreciable capital assets, net	42,783	39,294
Total Assets	286,701	274,361
<u>Liabilities:</u>		
Accounts Payable	8,266	13,293
Other Liabilities	2,150	—
Deferred Revenue	33,730	33,730
Total Liabilities	44,146	47,023
<u>Net Assets:</u>		
Unrestricted	199,772	188,044
Invested in Capital Assets	42,783	39,294
Total Net Assets	\$ 242,555	\$ 227,338

As the presentation appearing above demonstrates, with the exception of \$42,783, the Office's net assets are unrestricted and may be used to meet the Office's ongoing obligations.

A comparative analysis of the government-wide Statement of Activities is presented as follows:

	For the Year Ended December 31,	
	2007	2006
<u>Revenues:</u>		
Program Revenue:		
Fines & Forfeitures	\$ 72,479	\$ 88,813
Fees	115,791	129,710
Operating Grants	207,970	216,552
General Revenue:		
Other	13,610	13,751
Total Revenue	409,850	448,826
<u>Program Expenses:</u>		
General Government - Judicial	394,633	392,463
Change in Net Assets	15,217	56,363
Net Assets Beginning	227,338	170,975
Net Assets Ending	\$ 242,555	\$ 227,338

DISTRICT ATTORNEY'S OFFICE

THIRTY-FIFTH JUDICIAL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2007

As the accompanying presentation demonstrates, favorable financial trends have continued. Excess program and general revenue has resulted in an increase in the Office's net assets of \$15,217. This increase represents an improvement of 6.7%.

FINANCIAL ANALYSIS OF THE OFFICE'S FUNDS

For the year ended December 31, 2007, differences between the government-wide presentation and the fund financial statements were limited to reporting equipment and related depreciation in the government-wide presentation.

BUDGET HIGHLIGHTS

State law requires the general fund and each special revenue fund to have a budget. For the year ended December 31, 2007, it was not necessary to amend the original budget and all of the variances were within parameters permitted by state law.

CAPITAL ASSET ADMINISTRATION

For the year ended December 31, 2007, capital assets consisted solely of equipment purchased for operation of the District Attorney's Office.

DEBT ADMINISTRATION

For the year ended December 31, 2007, there was no debt activity and no debts are outstanding at year end.

FACTORS EXPECTED TO EFFECT FUTURE OPERATIONS

At the present time, no known issues are expected to have a significant impact on future operations.

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

Statement of Net Assets
December 31, 2007

	Governmental Activities
<u>ASSETS</u>	
Cash	\$ 209,435
Receivables	34,483
Depreciable capital assets, net	<u>42,783</u>
Total assets	<u>286,701</u>
<u>LIABILITIES</u>	
Accounts payable	8,266
Other Liabilities	2,150
Deferred Revenue	<u>33,730</u>
Total liabilities	<u>44,146</u>
<u>NET ASSETS</u>	
Unrestricted	199,772
Invested in Capital Assets	<u>42,783</u>
Total net assets (deficit)	<u>\$ 242,555</u>

See accompanying notes and accountants' report.

***DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT***

***Statement of Activities
Year Ended December 31, 2007***

	<u>Governmental Activities</u>
Expenses:	
General Government - Judicial	
Payroll & Related Benefits	\$ 175,245
Auto Expense	10,910
Depreciation	15,308
Dues & Publications	15,303
Insurance	59,175
Legal & Professional	44,249
Office Expense	47,063
Travel & Conferences	11,085
Utilities & Telephone	16,030
Other	<u>265</u>
Total Expenses	<u>394,633</u>
Program Revenues:	
Charges for Services	
Fines & Forfeitures	72,479
Fees	115,791
Operating Grants and Contributions	
Federal	182,970
State	<u>25,000</u>
Total Program Revenues	<u>396,240</u>
Net Expenses - Governmental Activities	<u>1,607</u>
General Revenues:	
Other	<u>13,610</u>
Total General Revenues	<u>13,610</u>
Change in Net Assets	15,217
Net Assets - Beginning	<u>227,338</u>
Net Assets - Ending	<u>\$ 242,555</u>

See accompanying notes and accountants' report.

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

Balance Sheet

Governmental Funds

December 31, 2007

	General	Title IV-D	Victim Assistance	Gun Violence	Pre Trial Intervention	Misdemeanor Probation	Other Governmental Funds	Total Governmental Funds
Assets								
Cash	\$ 154,576	\$ -	\$ -	\$ 372	\$ 46,645	\$ 5,811	\$ 2,031	\$ 209,435
Receivables	4,943	29,540	-	-	-	-	-	34,483
Interfund Receivables	29,540	-	-	32,010	-	-	-	61,550
Total Assets	\$ 189,059	\$ 29,540	\$ -	\$ 32,382	\$ 46,645	\$ 5,811	\$ 2,031	\$ 305,468
Liabilities and Fund Balance								
Liabilities								
Accounts Payable	\$ 8,266	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,266
Other Liabilities	2,150	-	-	-	-	-	-	2,150
Interfund Payables	32,010	29,540	-	-	-	-	-	61,550
Deferred Revenue	-	-	-	32,382	-	-	1,348	33,730
Total Liabilities	42,426	29,540	-	32,382	-	-	1,348	105,696
Fund Balance								
Unreserved								
General Fund	146,633	-	-	-	-	-	-	146,633
Special Revenue Funds	-	-	-	-	46,645	5,811	683	53,139
Total Fund Balances	146,633	-	-	-	46,645	5,811	683	199,772
Total Liabilities and Fund Balance	\$ 189,059	\$ 29,540	\$ -	\$ 32,382	\$ 46,645	\$ 5,811	\$ 2,031	\$ 305,468

Total Fund Balances - Governmental Funds	\$ 199,772
Amounts reported for governmental activities in the statement of net assets are different because capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	42,783
Net Assets of Governmental Activities	\$ 242,555

See accompanying notes and accountants report.

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

Statement of Revenue, Expenditures and Changes in Fund Balance
Governmental Funds
Year Ended December 31, 2007

	General	Title IV-D	Victim Assistance	Gun Violence	Pre Trial Intervention	Misdemeanor Probation	Other Governmental Funds	Total Governmental Funds
Revenues:								
Fines & Forfeitures	\$ 72,479	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,479
Fees	19,991	-	-	-	39,176	55,751	873	115,791
Intergovernmental								
Federal Funds	-	182,970	-	-	-	-	-	182,970
State Funds	-	-	25,000	-	-	-	-	25,000
Other	13,610	-	-	-	-	-	-	13,610
Total revenues	106,080	182,970	25,000	-	39,176	55,751	873	409,850
Expenditures:								
General Government - Judicial								
Payroll & Related Benefits	150,245	-	25,000	-	-	-	-	175,245
Auto Expense	10,910	-	-	-	-	-	-	10,910
Dues & Publications	15,303	-	-	-	-	-	-	15,303
Insurance	59,175	-	-	-	-	-	-	59,175
Legal & Professional	34,703	-	-	-	-	9,546	-	44,249
Office Expense	47,063	-	-	-	-	-	-	47,063
Travel & Conferences	11,085	-	-	-	-	-	-	11,085
Utilities & Telephone	16,030	-	-	-	-	-	-	16,030
Other	162	-	-	-	103	-	-	265
Capital Outlay	18,797	-	-	-	-	-	-	18,797
Total expenditures	363,473	-	25,000	-	103	9,546	-	398,122
Excess (deficiency) of revenues over expenditures	(257,393)	182,970	-	-	39,073	46,205	873	11,728
Other sources (uses)								
Operating Transfers In	356,572	-	-	-	-	-	-	356,572
Operating Transfers Out	-	(182,970)	-	-	(125,000)	(47,729)	(873)	(356,572)
Net Change in Fund Balances	99,179	-	-	-	(85,927)	(1,524)	-	11,728
Fund balance - beginning of year	47,454	-	-	-	132,572	7,335	683	188,044
Fund balance - end of year	\$ 146,633	\$ -	\$ -	\$ -	\$ 46,645	\$ 5,811	\$ 683	\$ 199,772

Net change in fund balances of Governmental Funds	\$ 11,728
Amounts reported for governmental activities in the statement of activities are different because governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	3,489
Change in net assets of governmental activities	\$ 15,217

See accompanying notes and accountants report.

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS
December 31, 2007

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

State law establishes an office of District Attorney for each judicial district within the State of Louisiana. The District Attorney for the Thirty Fifth Judicial District (Grant Parish) is elected by the citizens of the District. Some of the duties and responsibilities that are carried out by the District Attorney and his assistants are described as follows:

- Conduct every criminal prosecution by the State in the District.
- Represent the State before the grand juries in the District and be the legal advisor to the grand juries.
- Serve as the regular attorney and counsel for the police juries and school boards within the District.
- Serve as the regular attorney and counsel for state boards and commissions domiciled within the District.
- Assist parents with child support enforcement obligations.

The accompanying policies conform to generally accepted accounting principles for governmental units.

Financial Reporting Entity

The Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of a financial reporting entity. The basic criterion for including a potential component unit within a reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the reporting entity to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the reporting entity.
2. Organizations for which the reporting entity does not appoint a voting majority but are fiscally dependent on the reporting entity.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

DISTRICT ATTORNEY'S OFFICE

THIRTY-FIFTH JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS

December 31, 2007

Based on the previous criteria, the District Attorney's Office is a component unit of the Grant Parish Police Jury. The accompanying component unit financial statements present information only on the funds maintained by the District Attorney's Office and do not present information on the police jury, the general government service provided by that governmental unit, or other governmental units that comprise the financial reporting entity.

Basic Financial Statements

The basic financial statements include both government-wide and fund financial statements. Both government-wide and fund financial statements categorize all of the Office's operations as governmental activities. Governmental activities involve government services that are normally supported by taxes and intergovernmental revenues.

The government-wide and fund financial statements present the Office's financial position and results of operations from differing perspectives which are described as follows:

Government-Wide Financial Statements

The Statement of Net Assets and the Statement of Activities display information about the Office as a whole. The effect of most interfund activity is eliminated from these financial statements. Furthermore, government-wide financial statements exclude any fiduciary activities which are reported in the fund financial statements.

Program revenues reported in the Statement of Activities consist of amounts that are directly associated with a governmental service. Program revenues include charges for services, fines, court cost, and most grants.

Fund Financial Statements

Funds are separate accounting entities that are designed to assist with demonstrating legal compliance and segregating transactions by activity. Major individual funds are reported as separate columns in the fund financial statements. The Office's major funds are described as follows:

- General Fund – This fund is the primary operating fund of the Office is used to account for all resources, except those required to be accounted for in other funds.
- Title IV-D – This fund is used to account for Federal and State Funds that are provided to finance child support enforcement activity.
- Victim Assistance – This fund is used to account for resources provided by the State for the compensation of the Office's victim assistance coordinator.
- Gun Violence – This fund is used to account for grant funds awarded to support prosecution of violent crimes involving guns.
- Pre Trial Intervention – This fund is used to account for fees assessed from participants in the Office's pre trial intervention program.

DISTRICT ATTORNEY'S OFFICE

THIRTY-FIFTH JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS

December 31, 2007

- Misdemeanor Probation - This fund is used to account for fees assessed to maintain the Office probation program.

Basis of Accounting and Measurement Focus

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The basis of accounting and measurement focus used for various financial statement presentations are described as follows:

<u>Financial Statement Presentation</u>	<u>Basis of Accounting</u>	<u>Measurement Focus</u>
Government-Wide Financial Statements	Accrual Basis	Economic Resources
Fund Financial Statements	Modified Accrual Basis	Current Financial Resources

Under the accrual basis of accounting and the economic resources measurement focus, revenues are recorded when earned and expenses are recorded when a liability is incurred.

Under the modified accrual basis of account and the current financial resources measurement focus revenue is recognized when it is considered measurable and available. Revenue is considered available if it is collected within 60 days of year end. In addition, expenses are generally recorded when a liability has been incurred. Furthermore, when the current financial resources measure focus is used, amounts recorded as assets exclude capital assets and the acquisition of capital assets is treated as an expenditure. In addition, long-term debts are excluded from amounts reported as liabilities. Proceeds from issuing long-term debt is reported as an other financing source and repayment of long-term debt is reported as an expenditure.

Use of Estimates

The preparation of financial statement in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Budget Practices

As an independently elected official, the District Attorney is solely responsible for adopting annual budgets for the general revenue fund and each special revenue fund. Budgets presents revenue and expenditures on a basis which is consistent with generally accepted accounting principles.

Capital Assets

Capital assets include significant acquisitions of equipment that are expected to remain in service for a period of years. Capital assets are reported in the government-wide financial statements but are excluded from the fund financial statements. Instead, the funds report the acquisition of capital assets as expenditures rather than asset acquisitions.

DISTRICT ATTORNEY'S OFFICE

THIRTY-FIFTH JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS

December 31, 2007

All capital assets are reported at historical cost less accumulated depreciation. Depreciated is computed using the straight-line method and estimated useful lives that are based on the expected durability of the particular asset. A useful life of three to five years is typically used.

Cash

Amounts reported as cash and cash equivalents (restricted and unrestricted) include all cash on hand, cash in bank accounts, certificates of deposit and highly liquid investments. Credit risk is managed by requiring fiscal agents to provide security for any deposits that exceed FDIC limits. Furthermore, interest rate risk is managed by limiting the duration of certificates of deposit.

Internal Balances

Internal balances arise from transactions between funds. When resources are provided without expectation of repayment, the transaction is reported as a transfer. Transfers are treated as a source of income by the recipient and as an expense or expenditure by the provider. If repayment is eventually expected to occur, interfund receivables and payables are recorded. Internal balances are eliminated in preparing government-wide financial statements.

DEFERRED REVENUES

Amounts received from grants and other sources that do not currently meet criteria for recognition as revenue are reported as deferred revenues. These amounts remain in deferred revenues until revenue recognition criteria are met or the funds are returned to the source.

NOTE 2 - CASH

Deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 2007, the District Attorney's Office has \$221,354 in deposits (collected bank balance). These deposits are secured by \$152,827 in FDIC insurance coverage and pledged securities with a market value of \$154,216.

NOTE 3 - RECEIVABLES

At December 31, 2007, consisted entirely of amounts due from governmental sources, which are described as follows:

DISTRICT ATTORNEY'S OFFICE

THIRTY-FIFTH JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS

December 31, 2007

	Fines & Forfeitures	Federal Funds	Total
Grant Parish Sheriff's Office	\$ 4,943	\$ ----	\$ 4,943
State of Louisiana – Title IVD Funds	----	29,540	29,540
Total	\$ 4,943	29,540	\$ 34,483

NOTE 4 – CAPITAL ASSETS

A summary of the Office's capital assets is provided as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
<u>Capital Assets Being Depreciated:</u>				
Automobiles and Equipment	\$ 55,137	\$ 18,797	\$ ----	\$ 73,934
Less Accumulated Depreciation	15,843	15,308	----	31,151
Total Net of Depreciation	\$ 39,294	\$ 3,489	\$ ----	\$ 42,783

NOTE 5 – INTERFUND BALANCES AND TRANSFERS

Details related to interfund balances are presented as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>	<u>Purpose</u>
General	Title IV-D	\$ 29,540	To report the Title IV-D fund's obligation to reimburse child support enforcement expenditures that were incurred by the general fund.
Gun Violence	General	32,010	To account for the general fund's obligation to return funds held on behalf of the gun violence prosecution program.
Total		\$ 61,550	

DISTRICT ATTORNEY'S OFFICE

THIRTY-FIFTH JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS

December 31, 2007

Details related to interfund transfers are presented as follows:

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>	<u>Purpose</u>
General	Title IV-D	\$ 182,970	Reimburse general fund for child support enforcement expenditures.
General	Pre Trial Intervention	125,000	Transfer excess revenue to the general fund.
General	Probation	47,729	Transfer excess revenue to the general fund.
General	Non-Major	873	Transfer excess revenue to the general fund.
Total		<u>\$ 356,572</u>	

NOTE 6 – DEFERRED REVENUE

The Office has received certain funds, which do not meet criteria for revenue recognition at December 31, 2007. Components of deferred revenue are presented as follows:

Funds have been received for the prosecution of gun violence. However, the Office has not filled staff positions necessary to earn the funds that were received. Since activities necessary to earn these funds have not been completed, revenue recognition has been deferred.	\$ 32,382
Miscellaneous deferred revenues	1,348
Total	<u>\$ 33,730</u>

NOTE 7 - RISK MANAGEMENT

The Office is exposed to various risks of loss related to torts; theft, damage or destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The Office insures against these risks by participating in a public entity risk pool that operates as a common insurance program and by purchasing commercial insurance. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

NOTES TO FINANCIAL STATEMENTS
December 31, 2007

NOTE 8 – GRANT COMPLIANCE CONTINGENCIES

During a prior administration, the District Attorney's Office was awarded a grant in the amount of \$108,000 by the U.S. Department of Justice. The purpose of the award is to fund a community gun violence prosecution program. Special conditions associated with the award are described as follows:

- Grant funds must be used for the salary and fringe benefit cost for newly hired gun violence prosecutors.
- Prosecutors hired under this program must increase the number of full time prosecutors dedicated to the prosecution of firearm related violent crime.
- Grant funds must not supplant state or local funds, which would otherwise be available for prosecution purposes in the absence of federal funds.

The prior administration did not hire additional prosecutors as required by the grant; however, it did request and receive \$32,382 from the grant program. The amount requested was determined by allocating a portion of the compensation received by existing prosecutors and support staff to the grant program. The consequences of failing to comply with grant conditions cannot presently be determined. Accordingly, recognition of the grant receipts as revenue has been deferred and no revenue will be reported until this matter is resolved.

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual

Year Ended December 31, 2007

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<u>Revenues:</u>				
Fines & Forfeitures	\$ 80,000	\$ 80,000	\$ 72,479	\$ (7,521)
Fees	15,000	15,000	19,991	4,991
Other	5,000	5,000	13,610	8,610
Total revenues	100,000	100,000	106,080	6,080
<u>Expenditures:</u>				
General Government - Judicial	402,000	402,000	344,676	57,324
Capital Outlay	-	-	18,797	(18,797)
Total expenditures	402,000	402,000	363,473	38,527
Excess (deficiency) of revenues over expenditures	(302,000)	(302,000)	(257,393)	44,607
Other sources (uses)				
Operating Transfers In	365,000	365,000	356,572	(8,428)
Operating Transfers Out	-	-	-	-
Net Change in Fund Balances	63,000	63,000	99,179	36,179
Fund balance - beginning of year	47,454	47,454	47,454	-
Fund balance - end of year	\$ 110,454	\$ 110,454	\$ 146,633	\$ 36,179

See accountants' report.

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

Title IV-D

Statement of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual

Year Ended December 31, 2007

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<u>Revenues:</u>				
Fines & Forfeitures	\$ -	\$ -	\$ -	\$ -
Fees	-	-	-	-
Intergovernmental				
Federal Funds	190,000	190,000	182,970	(7,030)
State Funds	-	-	-	-
Other	-	-	-	-
Total revenues	190,000	190,000	182,970	(7,030)
<u>Expenditures:</u>				
General Government - Judicial	-	-	-	-
Excess (deficiency) of revenues				
 over expenditures	190,000	190,000	182,970	(7,030)
Other sources (uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	(190,000)	(190,000)	(182,970)	7,030
Net Change in Fund Balances	-	-	-	-
Fund balance - beginning of year	-	-	-	-
Fund balance - end of year	\$ -	\$ -	\$ -	\$ -

See accountants' report.

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

Victims Assistance

Statement of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual

Year Ended December 31, 2007

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<u>Revenues:</u>				
Fines & Forfeitures	\$ -	\$ -	\$ -	\$ -
Fees	-	-	-	-
Intergovernmental				
Federal Funds	-	-	-	-
State Funds	25,000	25,000	25,000	-
Other	-	-	-	-
Total revenues	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
<u>Expenditures:</u>				
General Government - Judicial	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
Excess (deficiency) of revenues				
 over expenditures	-	-	-	-
Other sources (uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Net Change in Fund Balances	-	-	-	-
Fund balance - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accountants' report.

***DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT***

Pre Trial Intervention

Statement of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual

Year Ended December 31, 2007

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
<u>Revenues:</u>				
Fines & Forfeitures	\$ -	\$ -	\$ -	\$ -
Fees	40,000	40,000	39,176	(824)
Intergovernmental				
Federal Funds	-	-	-	-
State Funds	-	-	-	-
Other	-	-	-	-
Total revenues	40,000	40,000	39,176	(824)
<u>Expenditures:</u>				
General Government - Judicial	1,000	1,000	103	897
Excess (deficiency) of revenues over expenditures	39,000	39,000	39,073	73
Other sources (uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	(125,000)	(125,000)	(125,000)	-
Net Change in Fund Balances	(86,000)	(86,000)	(85,927)	73
Fund balance - beginning of year	132,572	132,572	132,572	-
Fund balance - end of year	\$ 46,572	\$ 46,572	\$ 46,645	\$ 73

See accountants' report.

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

Misdemeanor Probation

Statement of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual

Year Ended December 31, 2007

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<u>Revenues:</u>				
Fines & Forfeitures	\$ -	\$ -	\$ -	\$ -
Fees	55,000	55,000	55,751	751
Intergovernmental				
Federal Funds	-	-	-	-
State Funds	-	-	-	-
Other	-	-	-	-
Total revenues	55,000	55,000	55,751	751
<u>Expenditures:</u>				
General Government - Judicial	10,000	10,000	9,546	454
Excess (deficiency) of revenues over expenditures	45,000	45,000	46,205	1,205
Other sources (uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	(50,000)	(50,000)	(47,729)	2,271
Net Change in Fund Balances	(5,000)	(5,000)	(1,524)	3,476
Fund balance - beginning of year	7,335	7,335	7,335	-
Fund balance - end of year	\$ 2,335	\$ 2,335	\$ 5,811	\$ 3,476

See accountants' report.

ROZIER, HARRINGTON & MCKAY

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M. DALE HARRINGTON, CPA
RETIRED - 2005

June 9, 2008

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the District Attorney
Thirty-Fifth Judicial District
State of Louisiana

We have audited the financial statements of the District Attorney's Office for the Thirty Fifth Judicial District, as of and for the year ended December 31, 2007, and have issued our report thereon dated June 9, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit, we considered the Office's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Office's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Office's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal, course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Office's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Office's financial statements that is more than inconsequential will not be prevented or detected by the Office's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Office's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the Office's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.



ROZIER, HARRINGTON & MCKAY
Certified Public Accountants

***DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT***

***SCHEDULE OF FINDINGS AND QUESTIONED COST
For the Year Ended December 31, 2007***

PART I - SUMMARY OF AUDITOR'S RESULTS:

- The Independent Auditors' Report on the basic financial statements of the District Attorney's Office as of December 31, 2007 and for the year then ended expressed an unqualified opinion.
- The audit did not disclose any audit findings which are considered to be significant control deficiencies or material weaknesses.
- The results of the audit disclosed no instances of noncompliance required to be reported in the Schedule of Findings and Questioned Cost.

***PART II - FINDINGS RELATING TO THE FINANCIAL STATEMENTS WHICH
ARE REQUIRED TO BE REPORTED IN ACCORDANCE WITH GENERALLY
ACCEPTED GOVERNMENTAL AUDITING STANDARDS:***

- None

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

MANAGEMENT'S CORRECTIVE ACTION PLAN
For the Year Ended December 31, 2007

SECTION I Internal Control And Compliance Material To The Financial Statements.	
No findings were reported in the schedule of findings and questioned costs.	No findings were reported in the schedule of findings and questioned costs.
SECTION II Internal Control And Compliance Material To Federal Awards	
No findings were reported in the schedule of findings and questioned costs.	No findings were reported in the schedule of findings and questioned costs.
SECTION III Management Letter	
No management letter was issued with this report.	No management letter was issued with this report.

DISTRICT ATTORNEY'S OFFICE
THIRTY-FIFTH JUDICIAL DISTRICT

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COST
For the Year Ended December 31, 2007

SECTION I Review Report	
No findings of this nature were reported	No findings of this nature were reported
SECTION II Attestation Report	
No findings of this nature were reported	No findings of this nature were reported
SECTION III Management Letter	
No management letter was issued with this report.	No management letter was issued with this report.